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September 18, 2002

Sent via e-mail, hand delivery and/or U.S. Mail

Mary L. Cottrell, Secretary  
Massachusetts Department of Telecommunications and Energy  
One South Station, Second Floor  
Boston, MA 02110

re: DTE 01-31 (Phase II) Verizon's Alternative Regulation Plan

Dear Secretary Cottrell:

Enclosed for filing are the Rebuttal Testimony by Dr. David Gabel filed on behalf of the Attorney General and a Certificate of Service.

Sincerely,

Karlen J. Reed  
Assistant Attorney General  
Utilities Division  
200 Portland Street, 4th Floor  
Boston, MA 02114  
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KJR/kr  
Enc.

cc: Paula Foley, Hearing Officer (w/2 enc.)  
DTE 01-31 (Phase II) Service list (w/enc.)

**COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY**

Investigation by the Department of Telecommunications and Energy on its own Motion into the Appropriate Regulatory Plan to succeed Price Cap Regulation for Verizon New England, Inc. d/b/a Verizon Massachusetts' intrastate retail telecommunications services in the Commonwealth of Massachusetts	) D.T.E. 01-31 ) Phase II ) ) )
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**CERTIFICATE OF SERVICE**

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding by either hand delivery, mail, and/or e-mail.

Dated at Boston this 18<sup>th</sup> day of September 2002.

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